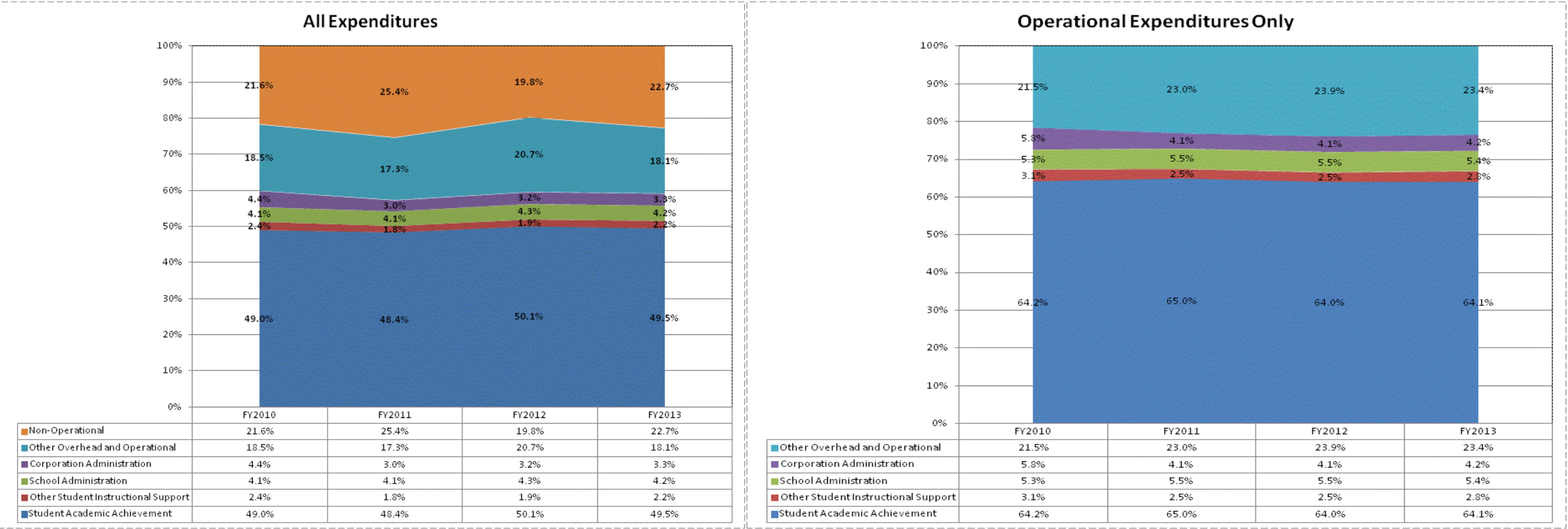


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Westview School Corporation (4525)

Westview School Corporation (4525)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$12,829,944	52.7%	\$12,209,676	50.0%	\$12,288,719	50.1%	\$12,701,322	49.5%
Student Instructional Support	\$1,820,952	7.5%	\$1,587,365	6.5%	\$1,524,724	6.2%	\$1,634,228	6.4%
Overhead and Operational	\$5,070,728	20.8%	\$6,203,486	25.4%	\$5,856,458	23.9%	\$5,496,037	21.4%
Nonoperational	\$4,615,489	19.0%	\$4,396,834	18.0%	\$4,848,129	19.8%	\$5,825,120	22.7%
Grand Total	\$24,337,112		\$24,397,362		\$24,518,030		\$25,656,707	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	60.2%	56.6%	56.3%	55.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Westview School Corporation (4525)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$807,327	\$785,735	\$759,257	N/A	-6%	-3%
11100 Regular Programs; Elementary	\$4,314,330	\$5,666,131	\$5,965,805	\$6,313,988	46%	11%	6%
11200 Regular Programs; Middle/Junior High	\$974,090	\$1,204,101	\$1,104,299	\$1,044,453	7%	-13%	-5%
11300 Regular Programs; High School	\$896,743	\$1,463,807	\$1,282,971	\$1,336,690	49%	-9%	4%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$25,818	\$26,429	N/A	N/A	2%
11410 Vocational Education; Agriculture A	\$44,789	\$83,402	\$87,241	\$88,232	97%	6%	1%
11450 Vocational Education; Consumer and Homemaking	\$35,212	\$58,041	\$62,011	\$63,372	80%	9%	2%
11910 Other Regular Programs; Competency Testing	\$25,526	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$9,750	\$6,241	\$0	\$0	-100%	-100%	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$627,525	\$1,117,378	\$1,334,567	\$1,479,142	136%	32%	11%
12510 Culturally Different; Communication Disorders	\$0	\$4,457	\$0	\$0	N/A	-100%	N/A
12520 Culturally Different; Compensatory	\$15,678	\$0	\$0	\$0	-100%	N/A	N/A
12710 Equal Opportunity At Risk	\$276,153	\$461,959	\$435,587	\$424,871	54%	-8%	-2%
12810 Special Education Preschool	\$0	\$0	\$57,483	\$0	N/A	N/A	-100%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$0	\$0	\$0	N/A	N/A	N/A
14300 Summer School Programs; High School	\$4,774	\$4,571	\$4,355	\$4,376	-8%	-4%	0%
16100 Remediation Testing	\$50,665	\$24,686	\$22,782	\$26,700	-47%	8%	17%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$117,287	\$97,193	\$142,077	\$155,645	33%	60%	10%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$77,911	\$57,930	\$0	\$0	-100%	-100%	N/A
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$8,070	\$8,373	\$8,215	N/A	2%	-2%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$89,735	\$91,511	\$52,123	\$46,679	-48%	-49%	-10%
22130 Improvement of Instruction; Instructional Staff Training	\$1,073	\$0	\$4,770	\$32,505	> 500%	N/A	> 500%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$12,652	\$21,262	\$83,143	N/A	> 500%	291%
22220 Library/Media Services; School Library	\$201,181	\$296,244	\$284,591	\$296,044	47%	0%	4%
22230 Library/Media Services; Audiovisual	\$13,740	\$4,817	\$2,540	\$5,124	-63%	6%	102%
22250 Library/Media Services; Computer Assisted Instruction Services	\$17,471	\$18,180	\$7,084	\$5,391	-69%	-70%	-24%
22290 Library/Media Services; Other Educational Media Services	\$675	\$2,221	\$1,185	\$0	-100%	-100%	-100%
22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$25,945	\$3,371	N/A	N/A	-87%
22360 Instruction, Related Technology; Network Support	\$281,440	\$0	\$4,513	\$0	-100%	N/A	-100%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$433,303	\$356,260	\$360,502	N/A	-17%	1%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$142,848	\$285,454	\$209,345	\$137,195	-4%	-52%	-34%
26497 2007 Account Code - Teachers Retirement Fund	\$456,319	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,674,917	\$12,209,676	\$12,288,719	\$12,701,322	46%	4%	3%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$47	\$0	N/A	N/A	-100%
21220 Guidance Services; Counseling Services	\$205,643	\$218,910	\$187,450	\$194,450	-5%	-11%	4%
21320 Health Services; Medical Services	\$2,818	\$6,287	\$4,702	\$4,851	72%	-23%	3%
21340 Health Services; Nurse Services	\$45,949	\$64,209	\$43,202	\$81,926	78%	28%	90%
21390 Health Services; Other Health Services	\$450	\$250	\$139	\$0	-100%	-100%	-100%
21420 Psychological Testing	\$54,593	\$98,566	\$98,688	\$111,751	105%	13%	13%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$85,251	\$136,255	\$137,838	\$162,483	91%	19%	18%
24100 Office of The Principal	\$775,822	\$1,056,499	\$1,046,057	\$1,070,986	38%	1%	2%
24900 Other Support Services, School Administration	\$5,624	\$6,390	\$6,601	\$7,781	38%	22%	18%
Student Instructional Support Total	\$1,176,151	\$1,587,365	\$1,524,724	\$1,634,228	39%	3%	7%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$20,954	\$19,624	\$27,051	\$19,444	-7%	-1%	-28%
23150 Board of Education; Legal Services	\$0	\$0	\$50	\$625	N/A	N/A	> 500%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Westview School Corporation (4525)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
23190 Board of Education; Other Governing Body Services	-\$6,275	\$16,770	\$15,337	\$15,477	N/A	-8%	1%
23210 Executive Administration; Office of The Superintendent	\$178,892	\$395,279	\$370,955	\$348,669	95%	-12%	-6%
23220 Executive Administration; Community Relations	\$8,985	\$8,513	\$9,931	\$10,137	13%	19%	2%
23230 Executive Administration; Staff Relations and Negotiations	\$5,541	\$7,166	\$2,882	\$3,519	-37%	-51%	22%
23290 Executive Administration; Other Executive Administration Services	\$0	\$164,677	\$144,069	\$169,951	N/A	3%	18%
25110 Fiscal Services; Office of The Business Manager	\$9,919	\$14,300	\$13,146	\$12,395	25%	-13%	-6%
25120 Fiscal Services; Service Area Direction	\$0	\$0	\$2,645	\$1,325	N/A	N/A	-50%
25140 Fiscal Services; Receiving and Disbursing Funds	\$31,802	\$50,495	\$50,174	\$53,515	68%	6%	7%
25150 Fiscal Services; Payroll Services	\$28,824	\$40,463	\$42,074	\$44,200	53%	9%	5%
25160 Fiscal Services; Financial Accounting	\$74,468	\$78,472	\$111	\$132	-100%	-100%	19%
25191 Other Fiscal Services; Refund of Revenue	\$8,290	\$2,054	\$278	\$277	-97%	-87%	-1%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$6,439	\$6,651	N/A	N/A	3%
25750 Personnel Services; Health Services	\$0	\$1,545	\$164	\$82	N/A	-95%	-50%
25790 Personnel Services; Other Professional Services	\$0	\$604,835	\$103,452	\$151,194	N/A	-75%	46%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$0	\$1,260	\$1,910	N/A	N/A	52%
25990 Other Support Services, Central	\$550	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$55,720	\$84,946	\$47,695	\$49,336	-11%	-42%	3%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,325,046	\$1,914,388	\$1,623,051	\$1,701,568	28%	-11%	5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$35,448	\$46,330	\$43,830	\$37,993	7%	-18%	-13%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$313,007	\$324,899	\$466,492	\$387,945	24%	19%	-17%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$225	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$16,966	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,401	\$2,166	\$3,841	\$11,073	> 500%	411%	188%
26700 Operation and Maintenance of Plant Services; Insurance	\$142,105	\$74,911	\$75,204	\$80,726	-43%	8%	7%
27010 Student Transportation; Service Area Direction	\$0	\$0	\$42,265	\$44,343	N/A	N/A	5%
27100 Student Transportation; Vehicle Operation	\$527,056	\$752,303	\$787,033	\$800,709	52%	6%	2%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$156	\$120	N/A	N/A	-23%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$375,299	\$427,490	\$496,574	\$550,027	47%	29%	11%
27400 Student Transportation; Purchase of School Buses	\$144,168	\$305,669	\$485,287	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$6,080	\$13,511	\$22,330	\$27,338	350%	102%	22%
27700 Student Transportation; Contracted Transportation Services	\$60,406	\$29,748	\$45,941	\$1,620	-97%	-95%	-96%
27900 Student Transportation; Other Student Transportation Services	\$3,476	\$2,111	\$1,804	\$2,069	-40%	-2%	15%
27910 Student Transportation; Bus Driver Training	\$2,303	\$1,650	\$2,501	\$2,292	0%	39%	-8%
31100 Food Services Operations; Service Area Direction	\$53,678	\$67,058	\$70,357	\$72,404	35%	8%	3%
31200 Food Services Operations; Food Preparation and Dispensing	\$538,645	\$706,684	\$805,174	\$837,557	55%	19%	4%
31900 Other Food Services	\$33,901	\$45,431	\$46,904	\$49,416	46%	9%	5%
Overhead and Operational Total	\$3,996,881	\$6,203,486	\$5,856,458	\$5,496,037	38%	-11%	-6%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$94,324	\$7,409	\$4,870	\$6,991	-93%	-6%	44%
33400 Athletic Coaches	\$197,218	\$227,599	\$204,358	\$220,017	12%	-3%	8%
33990 Other Community Services; Other	\$34	\$0	\$0	\$0	-100%	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$544,428	\$95,405	\$109,421	\$51,545	-91%	-46%	-53%
43000 Facilities Acquisition and Construction; Professional Services	\$31,607	\$8,491	\$1,225	\$0	-100%	-100%	-100%
45100 Building Acquisition, Construction and Improvements	\$410,064	\$421,273	\$286,598	\$698,454	70%	66%	144%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$172,012	\$350,696	\$357,768	N/A	108%	2%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$12,082	\$116,770	\$79,928	\$42,338	250%	-64%	-47%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$91,517	\$99,230	\$129,061	\$136,525	49%	38%	6%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$11	\$0	\$0	N/A	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$715,076	\$482,262	\$390,823	\$796,633	11%	65%	104%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$1,295	\$12,317	\$37,916	\$148,201	> 500%	> 500%	291%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Westview School Corporation (4525)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
51100 Debt Services; Principal on Debt; Bonds	\$0	\$95,000	\$110,000	\$120,000	N/A	26%	9%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$189,033	\$199,234	\$192,649	N/A	2%	-3%
52200 Debt Services; Interest on Debt; Temporary Loans	\$65,490	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,300,609	\$783,938	\$1,408,465	\$1,503,317	-35%	92%	7%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,686,085	\$1,535,535	\$1,550,683	N/A	-8%	1%
Nonoperational Total	\$4,463,745	\$4,396,834	\$4,848,129	\$5,825,120	30%	32%	20%
Prorated By Fund							
26491 2007 Account Code - PERF	\$254,913	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$758,354	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$42,531	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$4,749,224	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$220,396	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$6,025,418	\$0	\$0	\$0	N/A	N/A	N/A